UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF NEW YORKX SMART TAX HOLDINGS, LLC.,		
MARCHEX SALES, INC.,	Defendant.	Civil Index No. 11-4619 (DLI) (JMA)
	X	

Plaintiff, by its attorney, Todd Wengrovsky, for its Reply to Defendant's Answer, Defenses and Counterclaims, states as follows:

DEFENDANT'S AFFIRMATIVE DEFENSES

Plaintiff denies each and every allegation of Defendant's Affirmative Defenses.

DEFENDANT'S COUNTERCLAIMS

DEFENDANT'S SECTION ENTITLED "PARTIES"

- 1. Plaintiff admits the allegations of this Paragraph of the Complaint.
- 2. Plaintiff admits the allegations of this Paragraph of the Complaint.

DEFENDANT'S SECTION ENTITLED "JURISDICTION"

3. Plaintiff admits the allegations of this Paragraph of the Complaint.

DEFENDANT'S SECTION ENTITLED "BACKGROUND"

- 4. Plaintiff denies each and every allegation of this Paragraph of Defendant's Counterclaim.
- 5. Plaintiff denies each and every allegation of this Paragraph of Defendant's Counterclaim.

- 6. Plaintiff admits the allegations of this Paragraph of the Complaint.
- 7. Plaintiff denies each and every allegation of this Paragraph of Defendant's Counterclaim.
- 8. Plaintiff admits the allegations of this Paragraph of the Complaint as to nature of Defendant's claim.
- 9. Plaintiff admits the allegations of this Paragraph of the Complaint as to nature of Defendant's claim.
- 10. Plaintiff denies each and every allegation of this Paragraph of Defendant's Counterclaim.
- 11. Plaintiff admits the allegations of this Paragraph of the Complaint as to nature of Defendant's claim.

DEFENDANT'S SECTION ENTITLED "COUNT ONE"

- 12. Plaintiff repeats and incorporates by reference its foregoing replies herein inclusive.
- 13. Plaintiff denies each and every allegation of this Paragraph of Defendant's Counterclaim.
- 14. Plaintiff denies each and every allegation of this Paragraph of Defendant's Counterclaim.

WHEREFORE, Plaintiff respectfully requests this Court to strike Defendant's Defenses and Counterclaim, ultimately enter judgment in favor of Plaintiff and against Defendant as requested in Plaintiff's Complaint, and such other, further and different relief as the Court may deem just and proper.

Dated: Calverton, New York. January 21, 2012

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/s/ Todd Wengrovsky
Todd Wengrovsky
Law Offices of
Todd Wengrovsky, PLLC.
285 Southfield Road, Box 585
Calverton, NY 11933
Tel (631) 727-3400
Attorney for Plaintiff